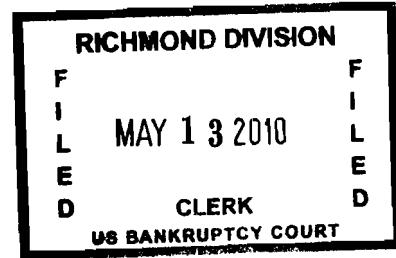


UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

IN RE:) Chapter 11
CIRCUIT CITY STORES, INC., et al,) Case No. 08-35653
) Jointly Administrated
Debtors.)



WAKE COUNTY'S RESPONSE TO DEBTORS' MOTION FOR PARTIAL SUMMARY
JUDGMENT ON THE THIRTY-SEVENTH OMNIBUS OBJECTION TO CLAIMS
(REDUCTION OF CERTAIN PERSONAL PROPERTY TAX CLAIMS)

NOW COMES Wake County Revenue Department by and through Marcus Kinrade, Wake County Revenue Administrator, a creditor herein, responding and objecting to the debtors' Motion for Partial Summary Judgment on the Thirty-Seventy Omnibus Objection to Claims (Reduction of Certain Personal Property Tax Claims), and shows that abstention is proper with respect to the claim of Claimant Wake County Revenue Department and that U.S. Bankruptcy Code Section 505(1)(2)(C) does, in fact, bar the determination by the Bankruptcy Court of "the amount or legality of any amount arising in connection with an ad valorem tax on real or personal property of the estate". In support thereof, Creditor reiterates its argument stated in its response filed September 21, 2009.

The claim in question has already been litigated in State Court and Debtors have exhausted all remedies with respect to any challenges thereto. Debtors are collaterally estopped from further attack or action to challenge the validity of Creditor's claim.

WHEREFORE, Wake County Revenue Director respectfully requests that Debtors' Motion for Partial Summary Judgment on the Thirty-Seventy Omnibus Objection to Claims be denied.

This the 12th day of May, 2010.

Marcus Kinrade

Marcus Kinrade
Wake County Revenue Administrator
P. O. Box 550
Raleigh, North Carolina 27602
(919) 856-5400

CERTIFICATE OF SERVICE

This is to certify that the foregoing Response to Debtors' Motion for Partial Summary Judgment on the Thirty-Seventh Omnibus Objection to Claim was served on the Debtors by mailing a copy thereof first class mail, postage prepaid, addressed to the following:

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This the 12th day of May, 2010.



Marcus Kinrade
Wake County Revenue Administrator